

701—16.19(422,423) Products sold by cooperatives to members or patrons. Sales by cooperatives to members or patrons shall be subject to tax. The gross receipts from the sale of tangible personal property to stockholders or members of cooperative creameries or creamery associations shall be included in the receipts on which tax is computed. See 1942 O.A.G. 101.

This rule is intended to implement Iowa Code sections 422.42, 422.43, 423.1, and 423.2.